

OPINION
51-173

November 15, 1951 (OPINION)

TAXATION

RE: Estate Tax - Joint Tenancy, Death Certificate, When Filed

Your letter of the 13th inst. requesting an opinion as to the construction of section 47-1906 as amended by chapter 279 S. L. 1951 has been received.

It is our opinion that, under the amended section, in the case of the death of a joint tenant, a death certificate cannot be filed or recorded to clear the record title unless an estate tax determination of the county court or the tax commissioner has also been filed.

ELMO T. CHRISTIANSON

Attorney General